REMARKS

The Office Action of 04/24/2009 has been carefully considered. The present amendments supplement those of the prior amendment.

Independent claims 88, 116, and 118 have previously been amended to recite in part a thinned substrate having a *polished surface*. Surface polishing achieves stress relief and provides a smooth surface for the formation of interconnect metallization. None of the cited references is believed to teach or suggest such surface polishing with respect to a thinned substrate. All of the claims are therefore believed to be allowable over the prior art for at least this reason. Claims 88, 116 and 118 have been further amended herein to recite a "substantially flexible" substrate, defined in the specification, for example, at page 15, lines 4-6. ("Grind the backside or exposed surface of the second circuit substrate to a thickness of less than 50 microns and then polish or smooth the surface. *The thinned substrate is now a substantially flexible substrate.*")

Newly added claims 135-140 are believed to add novel and patentable subject matter to their respective independent claims. Withdrawal of the rejections and allowance of claims 88, 95, 106-109, 111-114, 116-123 and 125-140 is respectfully requested.

Re	espectfully submitted,
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